

**Veteran or Blind Abatement of Motor Vehicle  
Uniform Fees and Property Tax**

UCA §59-2-110 through 1106  
Form PT-032  
PT-032-1.ai Rev. 5/01

**Claimant:** complete Section 1 and sign in Section 3

**County Auditor/Treasurer:** complete Section 2 and sign in Section 3

After form is completed by claimant and by county auditor/treasurer, form should be taken to local motor vehicle office.

**Section 1 – Claimant and Vehicle Information**

Applying for (select one)

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Veteran Exemption

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Blind Exemption

First name

Last name

Vehicle model year

Make

Model

Vehicle Identification Number (VIN)

License plate number

**Section 2 – Abatement Computation**

1. Uniform fee or property tax amount (obtain from Vehicle Registration Renewal Notice) _____	1.	\$
2. Appropriate property tax rate (see reverse side) _____	2.	
3. Divide line 1 by line 2 = taxable value _____	3.	\$
4. Exemption value available (from Auditor's records) _____	4.	\$
5. Abatement Amount (the smaller of line 3 or line 4, multiplied by the property tax rate on line 2)	5.	\$

**Section 3 – Certification and Signature**

Under penalties of perjury, I declare to the best of my knowledge and understanding, that this information is true, correct, and complete. I further testify that I am a lawful resident of the State of Utah.

Claimant's signature or preparer's name, address, and telephone number

Date

County Auditor/Treasurer's Office signature/seal

Date

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## Value-Based Uniform Fee or Property Tax Rates

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### Personal Property Subject to 1.5% Uniform Fee

- ◆ Motor homes
- ◆ Street motorcycles, scooters and mopeds
- ◆ Travel trailers, truck campers and tent trailers
- ◆ Commercial and utility trailers weighing more than 750 pounds including cargo utility trailers, boat trailers, converter gears, horse and stock trailers
- ◆ County-assessed commercial vehicles (medium and heavy duty)
- ◆ Boats, boat motors and personal watercraft
- ◆ Off-highway vehicles including dirt and trail motorcycles, all terrain vehicles, golf carts and snowmobiles
- ◆ Any other tangible personal property that is required by law to be registered with the state before it is used on a public highway, public waterway, or public land, and that is not specifically excluded statute.

### Aircraft

Aircraft includes “fixed wing airplanes, balloons, airships, and any other contrivance subject to the registration requirements of the Federal Aviation Administration. The term does not include ultra light vehicles or hand gliders.” (R873-22M-20)

#### For aerial applicator as defined in 59-2-102

Calendar Year	Uniform Fee
2000	0.4%
2001	0.3%
2002 and all subsequent years	0.2%

#### For all other aircraft required to be registered with the state

Calendar Year	Uniform Fee
2000	0.8%
2001	0.6%
2002 and all subsequent years	0.4%

### Personal Property Subject to Ad Valorem Property Tax Rate

- ◆ Vintage Vehicles – local ad valorem property tax rate
- ◆ State-assessed commercial vehicles weighing 12,001 pounds or more (must register with USTC Motor Carrier Services Section and property tax rate changes annually).

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## Age-Based Uniform Fee (Surrogate Rate of 1.5%)

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Vehicles subject to the age-based uniform fee are passenger cars, light trucks, including passenger utility vehicles, vans and state-assessed commercial vehicles weighing less than 12,000 pounds (must register with USTC Motor Carrier Services Section).

Age of Vehicle	Age-Based Fee	Taxable Value*
Less than 3 years	\$150	\$10,000
3 to 5 years	110	7,330
6 to 8 years	80	5,330
9 to 11 years	50	3,330
12 plus years	10	670

\* Calculated by dividing the age-based fee by .015 and rounding to nearest 10.